

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 49,589,250	\$ -
Last Year's Levy Tax Collection	1,075,729	-
Prior Years Property Tax Collection	86,119	-
Interest & Penalty	278,015	-
PILOT & Tax Treaty (excluded from levy) Collection	12,950	-
Other Local Property Taxes	-	-
Licenses and Permits	172,307	-
Fines and Forfeitures	146,646	-
Investment Income	38,307	-
Departmental	1,746,117	-
Rescue Run Revenue	766,219	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	245,308	-
Tuition	-	1,236,266
Impact Aid	-	281,727
Medicaid	-	236,647
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	207,185
CDBG	-	-
COPS Grants	17,829	-
SAFER Grants	-	-
Other Federal Aid Funds	43,248	981,144
MV Excise Tax Reimbursement	94,646	-
State PILOT Program	-	-
Distressed Community Relief Fund	2,328	-
Library Resource Aid	116,931	-
Library Construction Aid	-	-
Public Service Corporation Tax	206,895	-
Meals & Beverage Tax / Hotel Tax	269,851	-
LEA Aid	-	4,786,992
Group Home	-	-
Housing Aid Capital Projects	517,762	-
Housing Aid Bonded Debt	611,902	-
State Food Service Revenue	-	8,357
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	15,005
Other Revenue	72,234	728,134
Local Appropriation for Education	-	31,599,566
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 56,110,593	\$ 40,081,023
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	250,000	-
Financing Sources: Debt Proceeds	600,000	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 850,000	\$ -

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 541,013	\$ 714,735	\$ -	\$ -	\$ 423,675	\$ -	\$ 1,098,282	\$ 95,642	\$ 2,348,085
Compensation - Group B	-	-	-	-	-	-	-	-	129,763
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	52,612	3,534	-	-	2,526	-	107,022	-	383,127
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	3,289
Active Medical Insurance - Group A	77,816	126,680	-	-	82,643	-	296,656	-	478,436
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	26,314
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,940	7,865	-	-	5,309	-	17,123	-	27,185
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,492
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	43,023	62,819	-	-	31,908	-	88,409	7,317	213,975
Life Insurance	2,850	3,562	-	-	2,494	-	5,344	-	12,997
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	64,508	69,560	-	-	48,251	-	149,537	-	252,064
Other Benefits- Group B	-	-	-	-	-	-	-	-	13,835
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	230,657	153,772	-	-	107,640	-	164,418	-	1,333,777
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	73,743
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	225,386	93,558	-	105,878	24,886	-	105,202	1,230	50,378
Materials/Supplies	341	-	-	7,219	-	-	93,740	556	21,422
Software Licenses	-	17,530	-	17,438	-	-	-	-	25,913
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	260,276	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	157,849	17,506	18,137
Vehicle Operations	-	-	-	-	850	-	34,846	-	107,926
Utilities	20,783	86,813	-	-	9,699	-	38,009	20,892	31,491
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	150,698	-	-
Revaluation	-	164,309	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	101,168	-	-
Trash Removal & Recycling	-	-	-	-	-	-	558,978	-	-
Claims & Settlements	11,181	-	-	-	-	-	-	-	-
Community Support	175,300	-	-	-	-	-	-	-	-
Other Operation Expenditures	94,760	91,381	71,035	-	63,248	611,931	48,189	5,849	72,419
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,807,446	\$ 1,596,118	\$ 71,035	\$ 130,535	\$ 803,129	\$ 611,931	\$ 3,215,470	\$ 148,992	\$ 5,625,768

Town of Portsmouth
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 2,404,511	\$ -	\$ 136,099	\$ -	\$ -	\$ -	\$ 7,762,042	\$ 16,803,834
Compensation - Group B	108,001	-	-	-	-	-	237,764	1,781,431
Compensation - Group C	-	-	-	-	-	-	-	3,637,636
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	545,629	-	17,277	-	-	-	1,111,727	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	102,873
Police & Fire Detail	-	-	-	-	-	-	3,289	-
Active Medical Insurance - Group A	518,065	-	24,605	-	-	-	1,604,901	2,631,231
Active Medical Insurance- Group B	-	-	-	-	-	-	26,314	298,406
Active Medical Insurance- Group C	-	-	-	-	-	-	-	543,302
Active Dental insurance- Group A	30,170	-	1,490	-	-	-	96,082	154,749
Active Dental Insurance- Group B	-	-	-	-	-	-	1,492	17,688
Active Dental Insurance- Group C	-	-	-	-	-	-	-	31,072
Payroll Taxes	233,220	-	10,817	-	-	-	691,488	612,640
Life Insurance	11,400	-	712	-	-	-	39,359	40,132
State Defined Contribution- Group A	-	-	-	-	-	-	-	374,450
State Defined Contribution - Group B	-	-	-	-	-	-	-	41,304
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	217,465	-	14,683	-	-	-	816,068	136,738
Other Benefits- Group B	-	-	-	-	-	-	13,835	25,435
Other Benefits- Group C	-	-	-	-	-	-	-	27,916
Local Defined Benefit Pension- Group A	1,301,809	-	-	-	-	-	3,292,073	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	73,743	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	589,391
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	2,124,004
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	230,505
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	132,276
Purchased Services	42,697	-	64,479	-	-	-	713,694	5,773,847
Materials/Supplies	67,928	-	5,825	-	-	-	197,031	542,043
Software Licenses	6,840	-	-	-	-	-	67,721	340,969
Capital Outlays	-	-	-	-	-	-	-	1,771,728
Insurance	-	-	-	-	-	-	260,276	180,311
Maintenance	17,471	-	-	-	-	-	210,963	588,365
Vehicle Operations	71,208	-	24,335	-	-	-	239,165	34,511
Utilities	24,507	-	-	-	-	-	232,194	614,932
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	150,698	-
Revaluation	-	-	-	-	-	-	164,309	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	101,168	-
Trash Removal & Recycling	-	-	-	-	-	-	558,978	-
Claims & Settlements	-	-	-	-	-	-	11,181	-
Community Support	-	-	-	-	-	-	175,300	14,487
Other Operation Expenditures	257,111	-	34,405	-	-	-	1,350,328	81,224
Local Appropriation for Education	-	-	-	31,599,566	-	-	31,599,566	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	860,160	-	860,160	-
Municipal Debt- Interest	-	-	-	-	268,913	-	268,913	-
School Debt- Principal	-	-	-	-	1,218,695	-	1,218,695	-
School Debt- Interest	-	-	-	-	253,566	-	253,566	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	238,025
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	871,418	871,418	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,858,032	\$ -	\$ 334,727	\$ 31,599,566	\$ 2,601,334	\$ 871,418	\$ 55,275,501	\$ 40,517,459

Financing Uses: Transfer to Capital Funds	\$ 608,533	\$ -
Financing Uses: Transfer to Other Funds	808,093	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,416,626	\$ -
Net Change in Fund Balance¹	268,466	(436,436)
Fund Balance1- beginning of year	\$7,251,197	\$3,517,483
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	7,251,197	3,517,483
Rounding	-	-
Fund Balance¹ - end of year	\$ 7,519,663	\$ 3,081,047

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Portsmouth
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 55,382,235	\$ 850,000	\$ 22,914,469	\$ 33,016,192	\$ 301,574	\$ 6,917,531	\$ -	\$ 6,917,531	\$ 7,219,105
SHSP Heavy Rescue	14,340	-	14,340	-	-	-	-	-	-
EMPG Grant	3,373	-	3,373	-	-	-	-	-	-
AFG Grant	13,461	-	13,461	-	-	-	-	-	-
Click It or Ticket	6,020	-	6,020	-	-	-	-	-	-
Blue Riptide Impaired/Drunk Driver	4,285	-	4,285	-	-	-	-	-	-
Blue Riptide Speed Management	1,770	-	1,770	-	-	-	-	-	-
COPS	17,829	-	32,117	-	(14,288)	-	-	-	(14,288)
Transfer Station	667,281	-	686,101	-	(18,820)	333,666	-	333,666	314,846
Totals per audited financial statements	\$ 56,110,594	\$ 850,000	\$ 23,675,936	\$ 33,016,192	\$ 268,466	\$ 7,251,197	\$ -	\$ 7,251,197	\$ 7,519,663
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 31,599,566.00	\$ (31,599,566.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	(1)	-	(1)	-	-	-	-	-	-
Totals Per MTP2	\$ 56,110,593	\$ 850,000	\$ 55,275,501	\$ 1,416,626	\$ 268,466	\$ 7,251,197	\$ -	\$ 7,251,197	\$ 7,519,663

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Portsmouth
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Check header	Per Audited Fund Financial Statements		Total Other		Total Other		Net Change	Beginning Fund	Prior Period	Restated Beginning	Ending
Fund Description	Total Revenue	Total Financing Sources	Total Expenditures	Total Financing Uses	in Fund Balance ¹	Fund Balance ¹ (Deficit)	Adjustment	Fund Balance ¹ (Deficit)	Fund Balance ¹ (Deficit)		
School Unrestricted Fund	\$ 8,188,685	\$ 31,599,566	\$ 39,001,365	\$ 638,354	\$ 148,532	\$ 1,543,957	-	\$ 1,543,957	\$ 1,692,489		
Enterprise Fund - School Nutrition Fund	794,453	2,032	752,768	-	43,717	154,144	-	154,144	197,861		
Enterprise Fund - School Summer School Fund	-	2,309	10,470	-	(8,161)	7,926	-	7,926	(235)		
School Capital Project Fund	-	634,013	1,233,924	-	(599,911)	1,378,117	-	1,378,117	778,206		
School Special Revenue Funds	1,128,955	-	1,154,322	-	(25,367)	433,339	-	433,339	407,972		
Totals per audited financial statements	\$ 10,112,093	\$ 32,237,920	\$ 42,152,849	\$ 638,354	\$ (441,190)	\$ 3,517,483	\$ -	\$ 3,517,483	\$ 3,076,293		

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 31,599,566	\$ (31,599,566)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,630,636)	-	(1,630,636)	-	-	-	-	-	-
Enterprise Fund - School Nutrition Fund depreciation reported as an expenditure for GAAP but excluded from UCOA and MTP2.	-	-	(4,754)	-	4,754	-	-	-	4,754
Transfer from the School Unrestricted Fund to to the Nutrition Fund to cover the cost of student bad debt. The amount is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(2,032)	-	(2,032)	-	-	-	-	-
Transfer from School Unrestricted Fund to the School Capital Projects Fund is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(634,013)	-	(634,013)	-	-	-	-	-
Transfer from the School Unrestricted Fund to to the Summer School Fund to cover accumulated deficit. The amount is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(2,309)	-	(2,309)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 40,081,023	\$ -	\$ 40,517,459	\$ -	\$ (436,436)	\$ 3,517,483	\$ -	\$ 3,517,483	\$ 3,081,047

Reconciliation from MTP2 to UCOA

Miscellaneous variances between UCOA & FS	-	-
Totals per UCOA Validated Totals Report	\$ 40,081,023	\$ 40,517,459

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.